

Exhibit D

CHOATE, HALL & STEWART
A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS
EXCHANGE PLACE
53 STATE STREET
BOSTON, MASSACHUSETTS 02109-2804
TELEPHONE (617) 248-5000 FAX (617) 248-4000
WWW.CHOATE.COM

July 26, 2004

Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

No. 0649546 EWW
Invoice No. 1216480

For professional services rendered during June 2004
as described on the attached computer print-outs:

First Hartford Corp.		
Fees for services.....	\$13,877.32	
Ancillary services and disbursements.....	42.23	

CHOUTE, HALL & STEWART
AS OF 06/30/04

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UNBILLED TIME DETAIL

DATE WORKED	SERVICES RENDERED	ENTRY MONTH CODES	WORK WORKED	HOURS WORKED	WORKING ATTY	RATE	BOOK FEE
05/03/04	Attention to Joint Statement, settlement proposal, and other matters; attention to dates for deposition of R. Kaplan; e-mail correspondence and telephone conference with R. Kaplan re: all matters.	0504		1.25	Kenna	450	562.50
05/04/04	Attention to joint statement to be filed with Court.	0504		.25	Kenna	450	112.50
05/11/04	Prepare for pretrial conference with Judge Lindsay; read cases to prepare.	0504		1.75	Kenna	450	787.50
05/12/04	Prepare for conference with Judge Lindsay; read proxy solicitation cases; attend conference at Federal Court; conference all with R. Kaplan re: FHC response to settlement proposal and status.	0504		5.25	Kenna	450	2,362.50
05/12/04	Scheduling conference, T-Rich, T-LCK re possible preliminary injunction	0504		1.50	Rothberg	495	742.50
05/18/04	Review proposed response to Interrogatories	0504		.35	Rothberg	495	173.25
05/18/04	Conference with R. Kaplan and D. Kaplan re: status; draft answers to interrogatories; draft response to document request; conferences with R. Kaplan and R. Rothberg re: same; email correspondence with J. Handler re: discovery responses.	0504		3.25	Kenna	450	1,462.50
05/19/04	Review responses to Defendant's Document Request and Interrogatories, T. e-mail LCK	0504		.55	Rothberg	495	272.25
05/19/04	Conference with R. Rothberg re: written responses to FHC discovery; draft and redraft responses to request for production of documents and answers to interrogatories; prepare for drafting interrogatories.	0504		3.50	Kenna	450	1,575.00
05/20/04	Attention to responding to FHC discovery requests; review and revise answers to interrogatories and circulate for comment to R. Kaplan and R. Rothberg; attention to service of interrogatory answers on FHC; email correspondence with R. Rothberg re: letter to Judge Lindsay, interrogatories to FHC and other potential discovery; email correspondence with J. Handler re: FHC request for extension of time to respond to Kaplan document request.	0504		2.50	Kenna	450	1,125.00
05/21/04	E-mail Kenna re ADP, think about interrogatories	0504		.50	Rothberg	495	247.50
05/21/04	Attention to service of signed answers to interrogatories; attention to status of case.	0504		.25	Kenna	450	112.50

CHOATE, HALL & STEWART
AS OF 06/30/04Page 2 (2)
UNBILLED TIME DETAIL

DATE WORKED	SERVICES RENDERED	Billing frequency is M Proforma Index: 575877 Joint Group ID: 0649546	ENTRY WORK HOURS	MONTH CODES WORKED	WORKING ATTY RATE	BOOK FEE
05/28/04	Attention to written response of FHC to plaintiff's document requests.	0504	.25	Kenna	450	112.50
05/28/04	Review Defendant's response to Doc Request, T-Rich	0504	.25	Rothberg	495	123.75
06/02/04	Conference with R. Rothberg and with R. Kaplan re: FHC response to Kaplan document request and strategy.	0604	1.75	Kenna	450	787.50
06/04/04	Draft letters responding to FHC complaints re: Kaplan discovery responses and to demand conference to resolve discovery disputes.	0604	5.75	Kenna	450	2,587.50
06/05/04	Review and comment on discovery letters	0604	.40	Rothberg	495	198.00
06/07/04	Review and Revise two letters to FHC re: discovery responses; conferences with R. Rothberg re: same.	0604	1.25	Kenna	450	562.50
06/09/04	Attention to Rule 37.1 conference; conferences with R. Rothberg and J. Handler re: same.	0604	.25	Kenna	450	112.50
06/10/04	Attention to interrogatories to FHC; draft letter to Judge Lindsey re: alternative dispute resolution.	0604	1.75	Kenna	450	787.50
06/11/04	Draft letter to Judge Lindsey.	0604	.75	Kenna	450	337.50
06/16/04	T-Rich, T-LCK	0604	.10	Rothberg	495	49.50
06/17/04	Attention to scheduling Rule 37.1 conference; conferences with R. Rothberg and J. Handler re: same.	0604	.25	Kenna	450	112.50
06/24/04	Conference with R. Rothberg regarding Rule 37.1 conference; e-mail correspondence with J. Handler regarding same.	0604	.25	Kenna	450	112.50
SUBTOTAL			33.90		15,419.25	
MATTER TOTALS:			33.90		15,419.25	
		WORKING ATTORNEY	WORKED RATE	BOOK FEE		
		0227 Kenna	30.25 450	13,612.50		
		0231. Rothberg	3.65 495	1,806.75		
MATTER TOTALS:			33.90		15,419.25	
		NET AMOUNT:				15,419.25

CHOATE, HALL & STEWART
AS OF 06/30/04

Page 5 (5) UNBILLED DISBURSEMENTS DETAIL

0649546 SBK Associates 0215 Eric W. Woodlinger
0013 First Hartford Corp.
Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

BILLING ATTORNEY EWW CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 07/27/04 For period ending 06/30/04

Billing frequency is M
Proforma Index: 575877 Batch: 93121

DATE	DISBURSEMENTS	AUTH	ENTRY DISBURSEMENTS	ITEMS INDEX #	CHECK	AMOUNT
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Summary by disbursement type:

TOTAL DISBURSEMENTS:	.00
Fees	15,419.25
Ancillary services	
Disbursements	<u>.00</u>
* TOTAL	15,461.48 *